## Vote Record

# **Assembly - Committee on Agriculture**

Date: 2/28/02	
Bill Number: 128	
Moved by: Hubben	Seconded by: Bias
Motion: parrage	
Committee Member Rep. Alvin Ott, Chair	Aye No Absent Not Voting
Rep. Eugene Hahn	
Rep. John Ainsworth	
Rep. Jerry Petrowski	
Rep. Steve Kestell	
Rep. Scott Suder	
Rep. Gabe Loeffelholz	
Rep. Garey Bies	
Rep. J.A. Hines	
Rep. Barbara Gronemus	
Rep. Joe Plouff	
Rep. Marty Reynolds	
Rep. John Steinbrink	
Rep. Julie Lassa	
Rep. Marlin Schneider	
Rep. Mary Hubler	
Totals:	16 0 -
	·
Motion Carried	Motion Failed

Wisconsin Department of Administration Division of Executive Budget and Finance DOA-2048 (R07/2000)

### Fiscal Estimate - 2001 Session

	Original		Updated		Corrected		Supplemental
		01-4216/1		Introd	luction Number	Α	B-728
Subject Sale of	t livestock at	auction		,	·		
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Fund So	ources Affe	PRO	PRS SEG	SEC	Affected Ch. 20	Appro	opriations
Agency/	Prepared B	У	Autho	rized Si	gnature		Date
DOR/ Bla	air Kruger (6	08) 266-1310	Brian	Pahnke	(608) 266-2700		1/24/02

## Fiscal Estimate Narratives DOR 1/25/02

LRB Number 01-4216/1	Introduction Number AB-728	Estimate Type Original
Subject		
Sale of livestock at auction	• •	

#### **Assumptions Used in Arriving at Fiscal Estimate**

Under current law, a seller of tangible personal property that does not collect sales tax on a sale of tangible personal property has the burden of proving that the sale is exempt, unless the seller takes an exemption certificate from the purchaser.

Under the bill, a seller of cattle, sheep, goats and swine at a livestock market is not required to take an exemption certificate from the purchaser.

Typically, sales of cattle, sheep, goats and hogs at livestock markets are exempt sales to meat packing plants or farmers. To the extent a taxable entity, such as a private research company, purchases cattle, sheep, goats and swine at a livestock market, the purchase would be subject to use tax paid by the purchaser instead of sales tax paid by the auctioneer.

Since the sales that would be affected by the bill are either currently exempt or would become subject to use tax, the bill has no fiscal effect.

Administrative costs of the bill are minimal.

**Long-Range Fiscal Implications** 

Wisconsin Department of Administration Division of Executive Budget and Finance DOA-2048 (R07/2000)

### Fiscal Estimate - 2001 Session

	Original	X	Updated		Corrected		Supplemental
<u> </u>	Number	01-4216/1		Intro	duction Numbe	er A	B-728
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Sale of	livestock at a	auction					
Fiscal E	Effect						
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Agency/	Prepared By	1		Authorized S	gnature		Date
OOR/ Bla	air Kruger (60	8) 266-1310		Brian Pahnke	(608) 266-2700		1/28/02

## Fiscal Estimate Narratives DOR 1/28/02

LRB Number 01-4216/1	Introduction Number	AB-728	Estimate Type	Updated
Subject				
Sale of livestock at auction				

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